

Manager
Securities Operations

20 Broad Street
New York, NY 10005

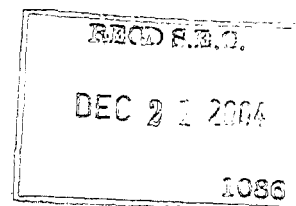
tel: 212.656.5026
fax: 212.656.5893
pmadho@nyse.com

CERTNYS

04048074

1-10581

December 21, 2004



Mr. Brian Johnson
Branch Chief
Securities and Exchange Commission
Branch of Filer Support 2
Room 1004 -- STOP/1-4
450 Fifth Street, NW
Judiciary Plaza
Washington, DC 20549

Dear Mr. Johnson:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, BENTLEY PHARMACEUTICALS, INC., Preferred Stock Purchase Rights and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on December 21, 2004.

Sincerely,

Paras Madho

PROCESSED

DEC 22 2004

THOMSON
FINANCIAL*B*